

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

In re:

BERNARD L. MADOFF,

Debtor.

IRVING H. PICARD, Trustee for the Liquidation
of Bernard L. Madoff Investment Securities LLC,

Plaintiff,

v.

BAM L.P., MICHAEL MANN, MERYL MANN,
BETSY MANN POLATSCH, and ADAM MANN,

Defendants.

Adv. Pro. No. 08-01789 (SMB)

SIPA LIQUIDATION

(Substantively Consolidated)

Adv. Pro. No. 10-04390 (SMB)

**EXPERT REPORT OF
LISA M. COLLURA, CPA, CFE, CFF**

**Proof of Transfers
To the Mann Defendants**

June 12, 2015

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I. PROFESSIONAL BACKGROUND

1. I am a Senior Managing Director in the Forensic and Litigation Consulting practice of FTI Consulting, Inc. ("FTI"), with more than 20 years of experience in accounting, auditing and litigation consulting services. I specialize in providing forensic accounting and financial fraud investigative services in connection with internal investigations on behalf of trustees, boards of directors and audit committees of companies.

2. I have extensive experience in conducting large-scale, fact-finding investigations into fraudulent financial transactions, including tracing significant flows of funds between accounts and entities. During my career at FTI, I have assisted in the investigation of several of the largest fraud cases in the United States.

3. I am a Certified Public Accountant (CPA), a Certified Fraud Examiner (CFE), a member of the American Institute of Certified Public Accountants (AICPA) and am Certified in Financial Forensics (CFF) by the AICPA. My curriculum vitae, attached as **Exhibit 1** to this report, further describes my professional credentials, experience and qualifications, including my testimony in the last four years.

II. SCOPE OF ASSIGNMENT

4. Bernard L. Madoff Investment Securities LLC ("BLMIS") was an investment firm owned and operated by Bernard L. Madoff ("Madoff"). On December 11, 2008, Madoff was arrested for violating multiple securities laws in connection with running a Ponzi scheme. On December 15, 2008, Irving H. Picard was appointed as the Trustee for the liquidation of the business of BLMIS, and Baker & Hostetler LLP was retained as his counsel. Shortly thereafter, FTI was retained by Baker & Hostetler LLP, on behalf of the Trustee, to analyze, among other things, the financial affairs of BLMIS and to assist the Trustee with the liquidation of BLMIS. As part of our engagement, FTI was tasked with the exercise of reconstructing the books and records of BLMIS, including all records of the "cash in/cash out" transactions related to the BLMIS customer accounts as far back as the records allow.

5. Matthew B. Greenblatt, also a Senior Managing Director at FTI, and a team of professionals working under his supervision, were specifically tasked with creating chronological listings of all cash and principal transactions, including cash deposit and withdrawal transactions, for every BLMIS customer account, as set forth more fully in the Expert Report of Matthew B. Greenblatt regarding the Methodology for the Principal Balance Calculation (the “Principal Balance Calculation Report”).

6. The sources of cash deposit and withdrawal transactions related to BLMIS customer accounts include customer statements and other relevant information available within BLMIS’s records, including Portfolio Management Reports, Portfolio Management Transaction Reports, spiral-bound notebooks, and a data table from BLMIS’s computer system referred to as the “Checkbook File,” which is the only available BLMIS record of cash transactions for the time period from December 1, 2008 through December 11, 2008. *See* Principal Balance Calculation Report for further discussion regarding these sources. For purposes of my report, I use the term “customer statements” to refer to these sources collectively.

7. I, along with a team working under my supervision, was specifically tasked with performing forensic analyses to determine the following:

- Whether the cash deposit and withdrawal transactions as reflected on the customer statements (as defined in paragraph 6) for *all* BLMIS customers reconciled (as further explained in paragraph 8) to available BLMIS bank records;
- Whether the cash deposit and withdrawal transactions reflected on the customer statements for the *Mann Defendants*¹ customer accounts at BLMIS that are at issue in this matter (the “Mann Accounts”²) reconciled to available documentation;

¹ The defendants in this matter include the following: BAM L.P., Michael Mann, Meryl Mann, Betsy Mann Polatsch, and Adam Mann (collectively, the “Mann Defendants”).

² The Mann Defendants maintained the following three BLMIS customer accounts: 1) 1CM579 under the name “BAM LP,” 2) 1CM363 under the name “MICHAEL MANN & MERYL MANN J/T WROS,” and 3) 1CM367 under the name “NTC & CO., FBO MICHAEL MANN (x4394)” (the “Mann NTC Account”). NTC & Co. (also known under various other names, including, but not limited to, Fiserv, Inc., TIB Holdings, Inc., Fiserv Investment Support Services, First Trust Corporation, Retirement Accounts Inc., Fiserv Trust Company, Trust Industrial Bank, Lincoln Trust Company, and Pensco Trust Company, collectively, “NTC”) was the former custodian of an Individual Retirement Account (“IRA”) for the benefit of defendant Michael Mann.

- Whether, based on my review of available bank account records, the cash withdrawals (*i.e.*, transfers from BLMIS) reflected on the customer statements for the Mann Accounts during the period between and including December 11, 2002 and December 11, 2008 (the “Six Year Period”) could be traced (as further explained in paragraph 8) to bank accounts held by, or for the benefit of, the Mann Defendants; and
- Whether, based on my review of available records produced to the Trustee in this matter, I can identify and summarize the pattern of how the cash withdrawals (*i.e.*, transfers from BLMIS) reflected on the customer statements for the Mann NTC Account flowed from BLMIS.

8. For purposes of this report, I use the term “reconciled” to indicate when I have matched, agreed and/or determined consistency between cash deposits and withdrawals reflected on BLMIS customer statements to information or data per another source (*e.g.*, amounts on BLMIS bank records, correspondence between the customer and BLMIS regarding incoming deposits and/or requests for withdrawals, or documents received by the Trustee related to the Mann Accounts). For purposes of my report, I use the term “traced” to indicate when I have followed the flow of funds from one bank account (*e.g.*, BLMIS’s bank account) to another bank account (*e.g.*, the Mann Defendants’ bank account).

9. This report has been prepared in connection with the above-captioned litigation and is to be used only for the specific purposes of this lawsuit. It is not to be used for any other purpose without the express written consent of FTI. If called upon to testify in this matter, I intend to provide testimony regarding my analyses and conclusions consistent with this report.

10. FTI is being compensated at a rate of \$554 per hour for my professional time incurred in performing the work necessary to prepare this report. FTI’s fees are not contingent on the conclusions reached in this report or the outcome of the above-captioned litigation.

III. METHODOLOGY

11. To determine whether the cash deposit and withdrawal transactions reflected on the customer statements for *all* BLMIS customers reconciled to available BLMIS bank records, I, using my experience as a forensic accountant and investigator, along with my staff, first identified and gathered the relevant and available records related to the BLMIS bank accounts. We then performed the following procedures:

- Reviewed hundreds of thousands of pages of records related to BLMIS's bank accounts, including monthly bank statements, cancelled checks and deposit slips, obtained from BLMIS's files and/or produced by third-party financial institutions, which cover a ten-year period from December 1998 to December 2008;
- Analyzed close to 150,000 transactions reflected within these bank records; and
- Reconciled the cash deposit and withdrawal transactions reported in the available BLMIS bank records to the cash transactions reflected on the customer statements related to *all* BLMIS customer accounts.

12. Next, to determine specifically whether the cash transactions reflected on the customer statements for the Mann Accounts reconciled to available documentation, I used the results of the forensic analysis of the available BLMIS bank records as described above. In addition, I reviewed and analyzed other documents and records maintained at BLMIS, including documents contained in the customer file related to the Mann Accounts, as well as documents received by the Trustee related to the Mann Accounts.³ Based on my review and analysis of these materials, I identified the cash transactions related to the Mann Accounts that reconciled to these documents.

13. Next, to determine whether the cash withdrawals (*i.e.*, transfers from BLMIS) reflected on the customer statements for the Mann Accounts during the Six Year Period could be traced to bank accounts held by, or for the benefit of, the Mann Defendants, I again used the available information from the BLMIS bank records as described above. In addition, I reviewed

³ As of the date of this report, the Mann Defendants have not produced any documents to the Trustee.

records produced by third-party financial institutions related to bank accounts held by the Mann Defendants. Using these available bank records, I identified the recipients of the transfers from BLMIS.

14. Finally, to determine whether I could identify and summarize the pattern of how the cash withdrawals reflected on the customer statements for the Mann NTC Account during the Six Year Period flowed from BLMIS, I reviewed and analyzed documents received by the Trustee in this matter, including NTC quarterly account statements and other correspondence related to the IRA held by NTC for the benefit of defendant Michael Mann.

15. The documents and data that I considered in connection with this report are listed in **Exhibit 2**. I reserve the right to supplement my report based on any additional documents or information received.

IV. SUMMARY OF FINDINGS

16. Based on the forensic analyses performed, as described above and throughout this report, as well as my skills, knowledge, experience, education and training that I applied to the documents and information available to me as of the date of this report, my findings are summarized as follows:

- My team and I reconciled 99% of the approximately 225,000 cash deposit and withdrawal transactions reflected on *all* BLMIS customer statements during the time period of December 1998 to December 2008 to the available BLMIS bank records for the same time period. The remaining 1% that we were unable to reconcile consists primarily of withdrawal transactions for which copies of the related cancelled checks were not available. Based on the results of our reconciliation of 99% of the cash transactions, I can reasonably infer that my team and I would have been able to reconcile these withdrawal transactions had copies of the related cancelled checks been available. Only 13 transactions of this remaining 1% (representing less than 0.006% of the approximately 225,000 cash transactions) were reflected on the customer statements, but could not be reconciled to available BLMIS bank records.

- For my reconciliation analysis, I analyzed the cash transactions during the entire period for the Mann Accounts, from January 1996 to December 2008. During this time-period, the customer statements for the Mann Accounts reflected 56 cash deposit and withdrawal transactions. I reconciled all but two (or approximately 96%) of the 56 cash transactions reflected on the customer statements for the Mann Accounts to available BLMIS bank records, documentation contained in the BLMIS customer files and/or documents received by the Trustee related to the Mann Accounts. I was unable to complete my reconciliation for the remaining two cash deposit transactions reflected on the customer statements for the Mann Accounts due to the unavailability of records related to these transactions that were dated before December 1998. However, based on my review of documents contained in the customer file maintained at BLMIS for the Mann Accounts, I have not found any instance of the Mann Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash transaction reflected on the customer statements for the Mann Accounts.
- For my tracing analysis, I analyzed the cash withdrawals from the Mann Accounts during the Six Year Period, which totaled \$19,392,940. Based on available bank records from BLMIS and records produced to the Trustee by third-party financial institutions, I traced \$15,771,000 (or 81%) of the total cash withdrawals from BLMIS to bank accounts held by defendants Michael Mann and/or Meryl Mann and defendant BAM LP. I traced the remaining \$3,621,940 (or approximately 19%) of the total cash withdrawals reflected on the customer statements for the Mann Accounts during the Six Year Period from BLMIS to NTC (which is consistent with the flow of funds pattern that I identified below).
- For my flow of funds analysis, I analyzed the cash withdrawals from the Mann NTC Account during the Six Year Period. Based on my review and analysis of the available NTC quarterly account statements and other correspondence received by the Trustee, the total cash withdrawals from the Mann NTC Account during the Six Year Period

flowed from BLMIS to NTC, and then to Scudder Trust Company for another IRA held by defendant Michael Mann.

V. RECONCILIATION OF CASH TRANSACTIONS FOR ALL BLMIS CUSTOMERS

A. OVERVIEW

17. As set forth in the Principal Balance Calculation Report, a team from FTI working under Mr. Greenblatt's supervision created chronological listings of all cash and principal transactions, including cash deposit and withdrawal transactions, for every BLMIS customer account. I was tasked with reconciling the customer cash deposit and withdrawal transactions to available BLMIS bank records to assist in the determination of whether the cash transactions reported on the customer statements for all BLMIS customers were fairly and accurately represented.

B. BLMIS BANK ACCOUNTS

18. My team and I reviewed available bank account records for more than 90 bank and brokerage accounts in the name of either BLMIS or Bernard L. Madoff,⁴ and found that, primarily, the following three bank accounts were used by BLMIS for customer deposits and withdrawals during at least the ten-year period from December 1998 to December 2008:

- JPMorgan Chase account #xxxxx1703 (the "703 Account")⁵
- JPMorgan Chase account #xxxxxxxxxx1509 (the "509 Account")
- Bankers Trust account #xx-xx0-599 (the "BT Account")

19. Records for these three accounts consist of monthly bank statements, copies of deposited checks, deposit slips and cancelled checks. Records related to the 703 Account and the 509 Account were available from December 1998 to December 2008 and were obtained from

⁴ See **Exhibit 3** for a listing of known bank accounts held by BLMIS and/or Bernard L. Madoff.

⁵ Personal Identifying Information has been redacted throughout this report and the accompanying exhibits in compliance with Fed. R. Bankr. P. 9037 and applicable federal and state law.

BLMIS's files as well as from JPMorgan Chase & Co. ("JPMC").⁶ In addition to hard copy documents, JPMC produced an electronic file that provides details of wire transfers in and out of the 703 Account from January 1, 2002 to December 11, 2008 (the "JPMC Wire File").⁷ Records related to the BT Account were available from December 1998 to May 1999 and were obtained from BLMIS's files.⁸

20. In the aggregate, FTI had available bank records related to the BLMIS bank accounts used for customer deposits and withdrawals for a ten-year period from December 1998 to December 2008. To assist in our analysis of these bank records, which included copies of monthly bank statements and cancelled checks, we captured the transaction information from these records and converted the information into an electronic format through the use of a combination of Optical Character Recognition (OCR) software and manual entry. This electronic data, which accurately reflects the underlying records, became the basis for our reconciliation of the cash transactions reported in the BLMIS bank records to the cash deposits and withdrawals reflected on BLMIS customer statements.

The 703 Account

21. Based on my review of the available BLMIS bank records, I determined that the 703 Account was the primary bank account used for BLMIS customer deposits and withdrawals. My team and I reviewed and analyzed every one of the transactions reported in the available monthly bank statements for the 703 Account from December 1998 to December 2008 to

⁶ The October 1999 bank statement for the 509 Account could not be located. However, I was able to use other available documents, such as the 703 Account statements, to estimate the activity in the 509 Account during October 1999. In addition, there is activity reflected on the monthly bank statements for the 703 Account and 509 Account for which corresponding copies of deposited checks, deposit slips and/or cancelled checks were missing from the documents produced by JPMC and/or could not be located in BLMIS's records. As reflected in my summary of findings and other results described throughout my report, these missing documents had a minimal impact on my overall analysis and reconciliation.

⁷ This file was missing data for transactions dated December 11, 2004 to December 31, 2004. However, we were able to use other available documents, such as the 703 Account statements, to obtain the necessary information to complete our analysis and reconciliation.

⁸ Statements for June through August 1999, October 1999, December 1999 and July 2000 for the BT Account were also found in BLMIS's records. However, May 1999 appears to be the last month of significant activity in the BT Account. There was no activity in the account during the months of June through August 1999, and the statements for these months showed an ending balance of \$26,523. In October 1999, the only transaction in the account was to transfer the \$26,523 remaining balance to the 703 Account and zero out the BT Account. The December 1999 and July 2000 statements for the BT Account both showed a zero balance.

determine, among other things, whether the transactions were related to a BLMIS customer deposit or withdrawal.

22. The results of our analysis of the activity in the 703 Account from the available bank records for December 1998 to December 2008 are set forth in an Excel spreadsheet titled “JPMC 703 Account Activity – December 1998 to December 2008” which is attached as **Exhibit 4**.

23. In conducting our reconciliation of the cash transactions reported in the 703 Account bank records to the cash transactions reflected on the BLMIS customer statements, we first matched transactions based on the transaction date and amount, but also manually reviewed thousands of transactions to confirm our results. In addition, there were instances when we reconciled multiple transactions on the BLMIS customer statements to a single transaction on the BLMIS bank statements. For example, a deposit into the 703 Account that related to multiple BLMIS customers appeared as one transaction on the monthly bank statement for the 703 Account. In that case, we reconciled the 703 Account transaction to a combination of multiple BLMIS customer transactions.⁹

24. FTI assigned a unique identification number to each of the transactions reported on the available 703 Account bank statements. *See* “703 ID” in the first column of the detail tab of Excel spreadsheet “JPMC 703 Account Activity – December 1998 to December 2008” (attached as **Exhibit 4**). FTI also assigned a unique identification number to each one of the customer deposit and withdrawal transactions for every BLMIS customer account. *See* “CM ID” in a separate column of the detail tab of **Exhibit 4**. Once a specific transaction reported in a 703 Account statement was matched to a specific customer deposit or withdrawal transaction reflected on the BLMIS customer statements, we recorded the corresponding unique CM ID in the respective column of **Exhibit 4**. This matching formed a link between the cash transactions per the bank records and the cash transactions per the customer statements. This link ensured

⁹ As another example, BLMIS withheld certain amounts from foreign account holders and made payments to the Internal Revenue Service on behalf of these customers. In these cases, we reconciled one payment from the 703 Account to multiple related transactions per the BLMIS customer statements.

that no two customer cash transactions were incorrectly matched to the same cash transaction per the bank records or vice versa.

25. Based on my review of the activity in the 703 Account from December 1998 to December 2008, I determined that approximately 97% of the inflows into the account during this period related to customer deposits and approximately 98% of the outflows from this account during this period related to customer withdrawals.

The 509 Account

26. Based on my review of the available bank records related to the 509 Account, I determined that the 509 Account was a checking account funded by the 703 Account. From December 1998 to December 2008, the inflows into the 509 Account consisted solely of transfers from the 703 Account and the outflows from the 509 Account were solely in the form of checks.

27. My team and I performed an analysis of the activity in the 509 Account, similar to the analysis we performed with respect to the 703 Account, to determine whether the outflows from the 509 Account were related to BLMIS customer withdrawals. However, in this case, our analysis relied more heavily on our review of the cancelled checks because the statements themselves lacked the necessary detail. The results of our analysis of the activity in the 509 Account from the available bank records for December 1998 to December 2008 are set forth in an Excel spreadsheet titled "JPMC 509 Account Activity – December 1998 to December 2008," which is attached as **Exhibit 5**.

28. Based on my review of the activity in the 509 Account, I determined that approximately 99% of the checks written from the 509 Account from December 1998 to December 2008 were related to customer withdrawals.

The BT Account

29. Based on my review of the available bank records related to the BT Account, from at least December 1998 through May 1999, the BT Account was also funded by transfers from the

703 Account. Outflows from the BT Account were in the form of both checks and wire transfers.

30. My team and I performed a reconciliation analysis of the activity in the BT Account, similar to those described above, to determine whether the outflows from the BT Account were related to BLMIS customer withdrawals. The results of our analysis of the activity in the BT Account from the available bank records for December 1998 to May 1999 are set forth in an Excel spreadsheet titled "BT 599 Account Activity – December 1998 to May 1999," which is attached as **Exhibit 6**.

31. Based on my review of the activity in the BT Account during this period, I determined that over 97% of the outflows from the BT Account were related to customer withdrawals.

C. RESULTS OF RECONCILIATION

32. My team and I reconciled 99% of the approximately 225,000 cash deposit and withdrawal transactions reflected on *all* BLMIS customer statements during the time period of December 1998 to December 2008 to the available BLMIS bank records for the same time period. The majority of the remaining 1%, or approximately 2,200 transactions, consist primarily of withdrawal transactions for which copies of the related cancelled checks were not available. Based on the results of our reconciliation of 99% of the cash transactions, I can reasonably infer that my team and I would have been able to reconcile these withdrawal transactions had the related cancelled checks been available. Only 13 transactions of this remaining 1% (representing less than 0.006% of the approximately 225,000 cash transactions) were reflected on the customer statements, but could not be reconciled to available BLMIS bank records. The cash transactions in the Mann Accounts are not among those included in the 1% of cash transactions that could not be reconciled to available BLMIS bank records.

VI. RECONCILIATION OF CASH TRANSACTIONS FOR THE MANN ACCOUNTS

A. OVERVIEW

33. The chronological listings of all cash and principal transactions for every BLMIS customer account compiled by FTI included the cash transactions for the Mann Accounts. From January 1996 to December 2008, the customer statements for the Mann Accounts reflected 56 cash transactions, which consisted of 30 cash deposits into the Mann Accounts totaling \$18,144,783 and 26 cash withdrawals from the Mann Accounts totaling \$27,822,940.¹⁰ I was tasked with reconciling these 56 cash transactions to available BLMIS bank records, documentation contained in the BLMIS customer files and/or documents received by the Trustee related to the Mann Accounts. See **Exhibit 7** for a list of these cash deposit and withdrawal transactions; see also **Exhibit 10** – “Reconciliation and Tracing Results – The Mann Accounts.”

B. BLMIS BANK ACCOUNTS

34. Of the 56 cash transactions reflected on the customer statements for the Mann Accounts, 51 occurred in the ten-year period for which there were available bank records for the three BLMIS bank accounts described above. I have reconciled 100% of these 51 cash deposit and withdrawal transactions reflected on the customer statements for the Mann Accounts to available BLMIS bank records, including monthly bank statements and copies of cancelled checks. The 51 cash transactions were reconciled to the BLMIS bank accounts as follows:

- 703 Account – 29 transactions (10 deposits and 4 withdrawals via wire transfer and 15 deposits via check)
- 509 Account – 22 transactions (withdrawals via check)

35. Based on these results, I can reasonably infer that if BLMIS bank records prior to December 1998 were available to me, I would be able to reconcile the pre-December 1998 cash transactions in the Mann Accounts.

¹⁰ One cash withdrawal transaction reflected on the customer statements for the Mann Accounts was subsequently cancelled and therefore is excluded from the count of total cash transactions.

C. BLMIS CUSTOMER FILES

36. In addition to reconciling the cash deposit and withdrawal transactions for the Mann Accounts to the available BLMIS bank records as described above, I also reviewed customer files from BLMIS's records to identify correspondence related to the cash transactions reflected on the customer statements for the Mann Accounts.

37. Customer files related to customer accounts were maintained in BLMIS's records and were generally organized by BLMIS account number. These files contained documents including, but not limited to, correspondence between the customer and BLMIS employees regarding incoming deposits and/or requests for withdrawals, customer contact information, and customer, trust and other agreements.

38. As part of my analysis, I identified the customer files for the Mann Accounts within BLMIS's records. I reviewed the documents contained in these customer files to identify correspondence that related to the cash transactions reflected on the customer statements for the Mann Accounts. I identified letters and/or other correspondence in these files that support 35 of the 56 cash transactions in the Mann Accounts.¹¹ One of these letters, which is a request from one of the Mann Defendants for a cash withdrawal from one of the Mann Accounts, is attached as **Exhibit 8** and is described further below:

- In a handwritten letter from October 2007, defendant Michael Mann requests, "Please send me a check for \$2,000,000."

39. Furthermore, based on my review of the documents contained in the customer files for the Mann Accounts, I have not found any instance of the Mann Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash deposit or withdrawal transactions reflected on the customer statements for the Mann Accounts.

¹¹ The 21 remaining transactions that were not supported by correspondence in the BLMIS customer files for the Mann Accounts were all cash deposit transactions. See **Exhibit 7**.

D. DOCUMENTS RECEIVED BY THE TRUSTEE RELATED TO THE MANN ACCOUNTS

40. As of the date of this report, the Trustee has received documents from NTC related to the Mann NTC Account. These documents include quarterly account statements related to the IRA held for the benefit of defendant Michael Mann. These quarterly account statements, as discussed further in **Section VIII** below, include information related to the cash transactions in the IRA during the quarter. The NTC documents also include correspondence related to the cash transactions in the Mann NTC Account. Based on my review of these NTC documents, I was able to reconcile all four of the cash transactions reflected on the customer statements for the Mann NTC Account.

E. RESULTS OF RECONCILIATION

41. In total, based on my analyses described above, I reconciled all but two (or approximately 96%) of the 56 cash transactions reflected on the customer statements for the Mann Accounts to available BLMIS bank records, documentation contained in the BLMIS customer files and/or documents received by Trustee related to the Mann Accounts. **Exhibit 7**, which is the chart that lists each of the 56 cash transactions for the Mann Accounts, contains three columns that indicate the results of my reconciliation to each of these sources of information.

42. I was unable to complete my reconciliation for the remaining two cash deposit transactions reflected on the customer statements for the Mann Accounts due to the unavailability of records related to these transactions, which were dated prior to December 1998.¹² However, as noted above, I have not found any instance of the Mann Defendants communicating to BLMIS any disagreement with respect to the accuracy of any cash transaction reflected on the customer statements for the Mann Accounts.

¹² See **Exhibit 7** (transactions dated 12/17/1996 and 12/31/1997 related to Mann Account 1CM363).

VII. TRACING CASH WITHDRAWALS FROM THE MANN ACCOUNTS

A. OVERVIEW

43. The available BLMIS bank records, as described above, were also used to determine whether I could trace the funds that left BLMIS's bank accounts to accounts held by, or for the benefit of, the Mann Defendants. To determine this, I performed a "Receiving Bank" analysis, which traces transfers from BLMIS's bank accounts to bank accounts that received funds from BLMIS.

44. During the Six Year Period, the customer statements for the Mann Accounts reflected 20 cash withdrawal transactions totaling \$19,392,940. These cash withdrawal transactions were in the form of wire transfers from the 703 Account and checks written from the 509 Account.

45. My tracing of cash withdrawals from the 703 Account via wire transfers was based on the transaction description contained on the monthly bank statements. Often, the description on the bank statements for the 703 Account included the identification of both the banking institution that received the cash transfer and the beneficiary of the transfer. In some cases, the description also included the corresponding bank account number. The JPMC Wire File produced to the Trustee by JPMC detailing the activity in the 703 Account contained the same, and in some cases additional, detail related to the transactions via wire transfers. Therefore, I also relied on the JPMC Wire File to identify information regarding the flow of funds related to wire transfers in and out of the 703 Account.

46. Tracing withdrawals via check requires a legible copy of a cancelled check. The necessary information to trace the amount to a receiving bank account, including endorser, banking institution and bank account number, is typically included on the back of a cancelled check. Oftentimes, however, not all of this information was available on the copy of the cancelled check written from the 509 Account and/or the available information was often illegible. In any event, when possible, I identified and captured all available and legible information from the cancelled checks written from the 509 Account related to withdrawals from the Mann Accounts.

47. In addition, to trace the cash withdrawals from BLMIS, I also reviewed documents related to bank accounts held by the Mann Defendants that were produced to the Trustee by State Street¹³ and Deutsche Bank Trust Company Americas (collectively, “Deutsche Bank”).

B. RESULTS OF TRACING

48. **Exhibit 9** summarizes the results of both my Receiving Bank analysis and my review of bank records produced to the Trustee by Deutsche Bank. This exhibit lists the bank accounts identified by tracing cash withdrawals from BLMIS during the Six Year Period and supports that \$15,771,000 (or 81%) of the total cash withdrawals from BLMIS went to bank accounts held by defendants Michael Mann and/or Meryl Mann and defendant BAM LP. I traced the remaining \$3,621,940 (or approximately 19%) of the total cash withdrawals reflected on the customer statements for the Mann Accounts during the Six Year Period from BLMIS to NTC (which is consistent with the flow of funds that I describe further below).

VIII. ANALYSIS OF CASH WITHDRAWALS FROM THE MANN NTC ACCOUNT

A. OVERVIEW

49. I was tasked with identifying and summarizing, based on available records, the pattern of how the cash withdrawals reflected on the customer statements for the Mann NTC Account during the Six Year Period flowed from BLMIS. To do this, I reviewed documents received by the Trustee, including NTC quarterly account statements and other correspondence related to the IRA held at NTC for defendant Michael Mann. Quarterly account statements from NTC were available for the Mann NTC Account from October 1995 to December 2005.¹⁴

¹³ In 2003, State Street acquired parts of Deutsche Bank's Global Securities Services business. See *Deutsche Bank completes sale of Global Securities Services Business to State Street*, DEUTSCHE BANK, https://www.db.com/ir/en/content/ir_releases_2003_3937.htm (last visited April 21, 2015).

¹⁴ The documents produced to the Trustee by NTC did not include the NTC quarterly account statements related to the Mann NTC Account after December 2005 even though there was a cash withdrawal transaction reflected on the customer statements for the Mann NTC Account in January 2006.

B. RESULTS OF ANALYSIS

50. The NTC quarterly account statements described above include a section titled “Account Transactions” that lists cash transactions in the IRA during the quarter, including date and transaction description. Based on my review and analysis of the transactions reflected in the “Account Transactions” section of the NTC account statement related to the Mann NTC Account for the fourth quarter of 2005,¹⁵ the following transactions occurred in November and December 2005:

- On 11/28/2005, \$3,613,740.83 was received from BLMIS, which is consistent with my tracing results summarized above and detailed in **Exhibit 10**;
- On 12/05/2005, \$3,614,137.58¹⁶ was transferred out to “A/C#xxx-xxx3738,” which is an account held at Scudder Trust Company for an IRA Rollover of defendant Michael Mann’s assets (defendant Michael Mann authorized a transfer of his assets from NTC to Scudder Trust Company in November 2005).¹⁷

51. Further, in January 2006, the remaining cash withdrawal from the Mann NTC Account of \$8,119 was transferred to NTC (consistent with my tracing results summarized above and detailed in **Exhibit 10**), and then to Scudder Trust Company, as authorized by defendant Michael Mann.¹⁸

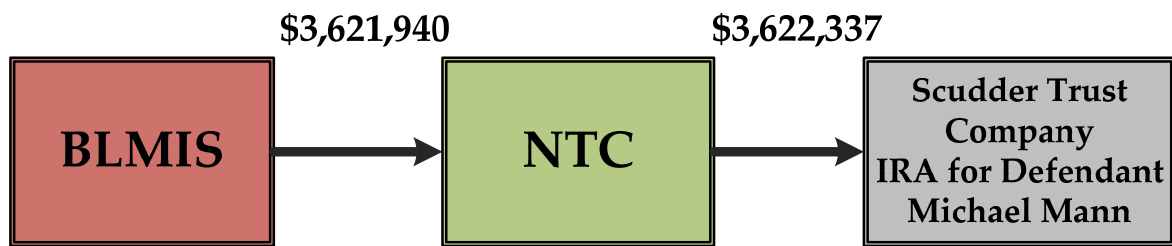
52. Based on my analysis of the available information described above, the total cash withdrawals from the Mann NTC Account during the Six Year Period flowed from BLMIS to NTC, and then to Scudder Trust Company for an IRA held for defendant Michael Mann, as depicted in the flowchart below.

¹⁵ See FISERV-MANN-00090 - FISERV-MANN-00092.

¹⁶ Amount represents the \$3,613,740.83 from BLMIS, plus the beginning cash balance of \$476.84, plus interest of \$54.91, less fees of \$135. See FISERV-MANN-00091.

¹⁷ See FISERV-MANN-00104 - FISERV-MANN-00108; AMF00256727-AMF00256728.

¹⁸ See FISERV-MANN-00143 - FISERV-MANN-00145. See also FISERV-MANN-00137.



IX. SIGNATURE AND RIGHT TO MODIFY

53. This report and the exhibits contained herein present my findings and the bases thereof. To the extent that any additional information is produced by any party, I reserve the right to incorporate such additional information into my report or to modify my report as necessary.

By:

Lisa M. Collura, CPA, CFE, CFF
June 12, 2015

X. LIST OF EXHIBITS

- Exhibit 1: Curriculum Vitae
- Exhibit 2: Documents Considered
- Exhibit 3: List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts
- Exhibit 4: Excel Spreadsheet "JPMC 703 Account Activity – December 1998 to December 2008"
- Exhibit 5: Excel Spreadsheet "JPMC 509 Account Activity – December 1998 to December 2008"
- Exhibit 6: Excel Spreadsheet "BT 599 Account Activity – December 1998 to May 1999"
- Exhibit 7: List of All Cash Transactions in the Mann Accounts
- Exhibit 8: Letter from BLMIS Customer Files for the Mann Accounts
- Exhibit 9: Results of Receiving Bank Analysis – Mann Accounts (*During the Six Year Period*)
- Exhibit 10: Reconciliation and Tracing Results – Mann Accounts

EXHIBIT 1

EXHIBIT 1



Lisa M. Collura, CPA, CFE, CFF

Senior Managing Director — Forensic and Litigation Consulting

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FTI Consulting

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Education

B.S. in Business
Administration, John
Carroll University

Certifications

Certified Public
Accountant, New York
and Virginia

Certified Fraud Examiner

Certified in Financial
Forensics

Professional Affiliations

American Institute of
Certified Public
Accountants

Association of Certified
Fraud Examiners

Business Valuation and
Forensic & Litigation
Services (BVFLS) Section
of the AICPA

New York State Society of
Certified Public
Accountants

Lisa Collura is a senior managing director in the FTI Consulting Forensic and Litigation Consulting practice and is based in New York. Ms. Collura has over 20 years of experience in accounting, auditing and litigation consulting services, including forensic accounting and fraud investigations. Ms. Collura specializes in providing complex forensic accounting and financial fraud investigative services in connection with SEC investigations and internal investigations on behalf of Trustees, Boards of Directors, Audit Committees and creditors of both public and private companies. She also has experience in matters involving technical accounting and auditing issues, accounting malpractice and bankruptcy related litigation.

Among her areas of professional expertise, Ms. Collura manages and directs large-scale financial fraud investigations. Ms. Collura's forensic accounting and financial investigation engagements include fact-finding and examinations into matters involving alleged Ponzi schemes, fraudulent financial reporting and the misapplication of GAAP. Her engagements have also involved tracing significant flows of funds among accounts and related entities. Ms. Collura has experience in conducting internal investigations on behalf of Audit Committees in connection with restatements of financial results, as well as assisting in the investigation of several of the largest fraud cases in the United States. In connection with one of those investigations, Ms. Collura testified as a witness in the United States District Court in the Southern District of New York.

Prior to joining FTI Consulting in 2001, Ms. Collura was the assistant corporate controller for an information technology services company in Denver, Colorado. Ms. Collura was responsible for SEC reporting requirements and all internal financial reporting. She conducted due diligence procedures and managed the subsequent accounting for several company acquisitions and acted as the direct liaison with the outside auditors. Ms. Collura began her career as a senior auditor for Deloitte & Touche.

Professional Experience

Forensic Accounting and Financial Investigation Experience

- Provides investigative services and litigation support to the court-appointed trustee for the liquidation of Bernard L. Madoff Investment Securities and his counsel. Engagement assistance to date has included the day-to-day direction and supervision of teams in areas including forensic investigation, data analysis and litigation consulting.
- Conducted a large-scale fact-finding investigation into one of largest fraud cases in U.S. history. The investigation, performed on behalf of the debtors and the creditors' committee of a multi-billion dollar financial services company, involved tracing the roots of related party receivables and other substantial related party transactions, analyzing year-end and quarter-end transactions, performing fact finding surrounding the role of third-parties involved in the accounting and financial reporting for the company, and other analyses as requested by the United States Department of Justice and the Securities and Exchange Commission.

EXHIBIT 1

- Conducted an independent internal investigation into the facts and circumstances surrounding the defalcation and embezzlement by a former employee of an insurance company. As part of the investigation, a review of the company's internal control procedures was performed. A written investigative report, including observations and recommendations surrounding the lack of internal controls, was delivered to the Audit Committee at the conclusion of investigation.
- Assisted counsel to the Audit Committee of a company in the advertising industry with financial, accounting and investigative aspects of an internal investigation of over 40 agencies of the company. The engagement involved understanding the financial statement review process, including the restatement process in order to assist counsel in reporting to the Audit Committee. Subsequently, the project was expanded to serve as the independent monitor of the company's remediation plan.
- Directed an independent Audit Committee investigation of a publicly traded heavy equipment manufacturer pursuant to a formal inquiry by the SEC with respect to improper revenue recognition, purchase accounting, recording of restructuring reserves, accounts receivable reserves, inventory obsolescence, and specific customer related issues. Performed site visits and test work at several domestic and international locations and summarized the findings of the investigation in a presentation given to the Audit Committee and the SEC.
- Performed forensic accounting services on behalf of five major law firms to defend a lawsuit against six major banks and financial institutions in one of the largest fraud cases in the United States. Services involved tracing significant flows of funds between accounts and related entities and investigating the impact of the accounting for the underlying transactions on the company's financial statements.
- Assisted counsel in performing due diligence procedures related to a monoline insurance company. Procedures involved identifying and analyzing related party transactions and searching for undisclosed liabilities.

Expert Witness and Litigation Support

- Assisted counsel in the representation of a company in a derivative lawsuit that has been filed against three members of senior management, including the CEO. The lawsuit alleged the three senior management professionals conspired to pay compensation to the CEO in amounts that were in excess of those amounts the company was contractually obligated to pay. Services included recalculation of compensation amounts and tracing payments to senior management and related parties.
- Assisted counsel with responding to a potential Wells Notice from the SEC in connection with the audit of a company in the financial services industry. The SEC ultimately proceeded with enforcement actions against two audit partners of one of the major accounting firms related to three separate accounting issues. Services included conducting the necessary research on the related GAAP and GAAS issues and providing accounting and auditing consultation and guidance to counsel.
- Provided expert witness services, including assisting with the preparation of an expert report related to a well-publicized accounting fraud. The case involved a litigation against certain underwriters related to allegations of failure to perform reasonable due diligence in connection with debt offerings of one of the largest telecommunications companies in the United States.

EXHIBIT 1

- Provided litigation consulting and expert witness services, including expert report preparation and deposition and trial preparation for a multi-billion dollar accounting malpractice case filed by a lender against one of the major accounting firms. The case involved review and analysis of several years of audit work papers as well as research and analysis of related GAAP and GAAS issues.
- Provided litigation consulting and expert testimony services to the Internal Revenue Service in connection with a dispute over the value of research credits claimed by the plaintiff in the case. Services consisted of expert report preparation and trial testimony preparation. Services also involved reviewing and analyzing related cost accounting issues.

Testimony

United States of America v. Tone N. Grant, Forensic Accounting Summary Witness, United States District Court, Southern District of New York (2008)

Marc S. Kirschner, as Trustee of the Refco Litigation Trust v. Thomas H. Lee Partners, L.P., et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2010)

Marc S. Kirschner, as Trustee of the Refco Private Actions Trust v. Phillip R. Bennett, et al., Expert Deposition Testimony, United States District Court, Southern District of New York (2012)

Madoff Securities International Limited v Stephen Ernest John Raven, et al., Trial Testimony on behalf of claimant in High Court of Justice, Queen's Bench Division, Commercial Court, London, England (2013)

Training and Presentations

- Develop and instruct continuing professional education for FTI Consulting
- Frequently present "An Overview of FTI Consulting and Forensic Accounting" to students at Fordham University in the Bronx, New York and Baruch College in New York, New York
- Taught an Intermediate Accounting course at the Community College of Denver

Financial Statement Audit Experience

- One of largest publicly traded steel manufacturing companies in Pittsburgh, Pennsylvania
- A large publicly traded waste management company in Pittsburgh, Pennsylvania
- A specialty home furniture retail company in Denver, Colorado

EXHIBIT 2

Documents Considered

EXHIBIT 2

Bates Begin	Bates End
BARSA0018762	BARSA0019722
BARSA0020681	BARSA0020724
BARSA0000001	BARSA0000075
BARSA0000090	BARSA0000102
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Documents Considered

EXHIBIT 2

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Documents Considered

EXHIBIT 2

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Documents Considered

EXHIBIT 2

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Documents Considered

EXHIBIT 2

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10-04622_WFB_0000001	10-04622_WFB_0000311

Documents Considered

EXHIBIT 2

Checkbook File (available in native format)
Great Plains accounting system (available in native format)
Stipulation and Order For Transfer of Funds By J.P. Morgan Chase Bank to Trustee, *In re Bernard L. Madoff*, No. 08-01789
(S.D.N.Y. Apr. 7, 2009) (Dkt. No. 148)
Defendants' Initial Disclosures
Trustee's Initial Disclosures
Adam Mann's Responses and Objections to Trustee's First Set of Interrogatories
Betsey Mann Polatsch's Responses and Objections to Trustee's First Set of Interrogatories
Meryl Mann's Objections and Responses to Trustee's First Set of Interrogatories
Deutsche Bank completes sale of Global Securities Services Business to State Street, DEUTSCHE BANK,
https://www.db.com/ir/en/content/ir_releases_2003_3937.htm (last visited April 21, 2015)
Pensco Trust Company, Traditional/Roth IRA Transfer/Rollover Request Form IRA 5142C (7/2012) (available upon request)

EXHIBIT 3

EXHIBIT 3

List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution ^[1]	Account Number	Earliest Available Statement	Latest Available Statement
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of America	xxx-x8229	Dec-06	Feb-09
Bernard L. Madoff	No Change	n/a	Bank of America	xxxx-x-x0329	Dec-98	Jun-01
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xx4239	Mar-05	May-07
Master Trust - Master Custody Account / Bernard L Madoff	Custodian Account / Bernard L Madoff	Dec-00	Bank of New York	xx6715	Jul-99	Jun-09
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xx0052	May-08	Dec-08
Bernard L. Madoff	No Change	n/a	Bank of New York	xxx-xxx1050	Jul-99	May-09
Bernard L Madoff / Ruth Madoff	No Change	n/a	Bank of New York	xxx-xxx2156	Jan-02	Dec-02
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx2-393	Jul-99	Jan-09
Bernard L Madoff / Ruth Madoff	No Change	n/a	Bank of New York	xxxxxx2690	Dec-97	Jul-10
Bernard L Madoff	No Change	n/a	Bank of New York	xxx-xxx3-878	Jan-98	Apr-00
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx4-391	May-03	Jan-09
Bernard L. Madoff	No Change	n/a	Bank of New York	xxx-xxx6-412	Jun-99	May-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx6-621	Jan-98	Jan-09
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York	xxx-xxx6-918	Sep-03	Feb-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx7-065	Jun-00	Aug-07
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx7-826	Jan-98	Jan-09
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-01	Bank of New York	xxx-xxx9-934	Jan-98	Jan-09
Bernard L Madoff Securities LLC	No Change	n/a	Bank of New York / Pershing LLC (Imperial Capital)	xxx-xx7646	Apr-08	Dec-08
Bernard L Madoff Securities	No Change	n/a	Bank of New York / Pershing LLC (Janco Partners Inc)	xxx-xx2296	Mar-05	Dec-08
Bernard L. Madoff	No Change	n/a	Bank of New York / Pershing LLC (Link Brokers Derivatives Corporation)	xxx-xx1141	Oct-08	Dec-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx0425	Dec-07	Dec-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec L	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx3028	Jun-06	Sep-08
Bernard L Madoff Inv Sec LLC c/o Bernard L Madoff Inv Sec LLC	No Change	n/a	Bank of New York / Pershing LLC (Merriman Curhan Ford)	xxx-xx5612	Aug-08	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bank of New York / Pershing LLC (Pali Capital Inc)	xxx-xx5078	Mar-08	Dec-08
Bernard L Madoff	No Change	n/a	Bank of Tokyo	xxx-xx0025	Nov-98	Dec-98
Bernard L. Madoff	No Change	n/a	Bankers Trust Company	xx-xx0-417	Dec-98	Jan-01
Bernard L. Madoff	No Change	n/a	Bankers Trust Company	xx-xx0-599	Dec-98	Jul-00
Madoff, Bernard L.	No Change	n/a	Banque Nationale de Paris	xxx-xxxxx-xxx-x00-47	Nov-98	Mar-00
Bernard L. Madoff Inv Sec LLC	No Change	n/a	Barclays / Lehman	xxx1370	May-07	Aug-08
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx8820	Sep-04	Dec-05
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1151	Dec-06	Feb-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1172	Feb-05	Jun-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x1574	Dec-06	Dec-06
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x3646	Oct-06	Nov-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x3680	Jul-07	Jul-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Barclays / Lehman	xxx-x4435	May-07	Nov-08
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx-x6152	Jun-03	May-06
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x7981	Feb-07	May-07
Bernard L Madoff Inv Sec	No Change	n/a	Barclays / Lehman	xxx-x8624	Jan-07	Mar-07
Bernard L. Madoff	No Change	n/a	Barclays / Lehman	xxx-x4398	Sep-00	Nov-08
Mr ou Mme Bernard Madoff	No Change	n/a	Barclays Bank PLC	xxxxxx x 01 01	Dec-03	Nov-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns	xxx-xxxx1 418	May-05	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns	xxx-xxxx1 JJ4	May-05	Mar-08
Bernard L. Madoff	Bernard L Madoff Investment Securities LLC	May-04	Bear Stearns	xxx-xxxx8 163	Jun-98	Apr-06
Bernard Madoff Securities LLC	No Change	n/a	Bear Stearns Securities Corp (American Technology Research)	xxx-xxxx9 999	May-07	Sep-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Cohmad Securities Corp)	xxx-xxxx1 018	May-01	Feb-06
Madoff Investment Securities FAO Madoff Inv Securities	No Change	n/a	Bear Stearns Securities Corp (Friedman, Billings Ramsey & Co)	xxx-xxxx2 R55	Apr-06	Mar-08

EXHIBIT 3

List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution ^[1]	Account Number	Earliest Available Statement	Latest Available Statement
Madoff Investment	No Change	n/a	Bear Stearns Securities Corp (Gabelli & Company Inc)	xxx-xxx7 125	Apr-08	Sep-08
Bernard L Madoff Sec LLC	No Change	n/a	Bear Stearns Securities Corp (Johnson Rice & Co LLC)	xxx-x3396	May-05	Dec-07
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Miller Tabak + Co LLC)	xxx-xxx8 976	Jun-05	Sep-08
Bernard L Madoff	No Change	n/a	Bear Stearns Securities Corp (Miller Tabak Roberts Securities LLC)	xxx-xxx7 S10	Jan-07	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Needham & Company LLC)	xxx-xxx3 605	Jul-07	Mar-08
Bernard L Madoff Investments Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Order Execution Services LLC)	xxx-xxx6 001	Jan-05	Jan-07
Bernard L Madoff Investment Securities LLC	No Change	n/a	Bear Stearns Securities Corp (Pali Capital Inc)	xxx-xxx6 400	Jan-07	Mar-08
Bernard L Madoff Investment	No Change	n/a	CIBC	xxx-x0217	Dec-08	Apr-09
BLMIS			CIBC	xxxxxx0626	No statements available	No statements available
BLMIS			CIBC	xxxxxx7326	No statements available	No statements available
Bernard L Madoff Investment Securities LLC	No Change	n/a	Citi Smith Barney	xxx-xxx31-12	Apr-06	Aug-08
Bernard L. Madoff	No Change	n/a	Citigroup	xxx-xxx46-11	Aug-99	Sep-08
Bernard L. Madoff	No Change	n/a	Commerce Bank NA / TD Bank NA	xxx-xx0814	Dec-08	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Credit Suisse	xG8DD	Feb-05	Dec-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	Credit Suisse	xxx-xx9386	Apr-08	May-09
Bernard L. Madoff Investment Securities	No Change	n/a	Fidelity	xxx-xx0027	May-05	May-05
B L Madoff Investment Sec	No Change	n/a	Fidelity	xxx-xx2622	Nov-92	Jan-09
Bernard L Madoff Investment Securities	No Change	n/a	Fidelity	xxx-xx6507	May-93	Jul-94
Bernard L. Madoff	No Change	n/a	Fidelity	xxx-xx9043	Aug-98	Jan-09
Madoff Investment Securities FAO Bernard L Madoff	No Change	n/a	Fidelity / National Financial Services (Batenkill Capital)	xxx-xx0150	Jan-05	Sep-05
Bernard L Madoff Invst Secs	Bernard L. Madoff Invst Sec / Broker Dealer A/C	Oct-05	Fidelity / National Financial Services (Gordon Haskett Capital Corp)	xxx-xx7532	Mar-05	Mar-07
Bernard L Madoff Invst Secs LLC / Madoff	No Change	n/a	Fidelity / National Financial Services (Kaufman Brothers LP)	xxx-xx0425	Oct-08	Nov-08
Bernard Madoff Invst Secs LLC	No Change	n/a	Fidelity / National Financial Services (Ladenburg Thalmann & Co Inc)	xxx-xx1185	Jan-08	Jan-08
Bernard L Madoff Securities	No Change	n/a	Fidelity / National Financial Services (Thomas Weisel Partners)	xxx-xx7520	May-06	Nov-08
Madoff	Broker Dealer Crd Acct Madoff	Oct-05	Fidelity / National Financial Services (Tradetrek Securities)	xxx-xx2437	Jun-05	Apr-08
Bernard L Madoff Inv Sec LLC	No Change	n/a	Jeffries & Co (Merriman Curhan Ford)	xxx-x8302	Mar-06	Jun-06
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Chase	x x3414	Apr-02	Dec-08
Bernard L. Madoff	Bernard L. Madoff Investment Securities	Sep-02	JPMorgan Chase	x x4276	Apr-98	May-01
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Chase	xxxx9466	Sep-07	Feb-09
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	xxx-xx0700	Dec-98	Apr-02
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	xxx-xx1535	Dec-98	Apr-02
Bernard L. Madoff	No Change	n/a	JPMorgan Chase	xxx-xx1543	Dec-98	Apr-02
Bernard L. Madoff	Bernard L. Madoff Investment Securities	Sep-02	JPMorgan Chase	xxxxx1703	Dec-98	Mar-09
Bernard Madoff / Ruth Madoff	No Change	n/a	JPMorgan Chase	xxxxxxxx8765	Dec-01	Nov-08
Bernard L Madoff	Bernard L Madoff Investment Securities	Sep-02	JPMorgan Chase	xxxxxxxxx1509	Dec-98	Mar-09
Bernard L. Madoff - Expense	No Change	n/a	JPMorgan Chase	xxxx-xxxxx7-509	Dec-98	Feb-01
Bernard L. Madoff Investment Securities	No Change	n/a	JPMorgan Securities, Inc	xxx-xx4332	Mar-07	Nov-08
Bernard L Madoff Investment Securities LLC	No Change	n/a	M & T Securities	xxx-xx4039	May-07	Mar-09
Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur	No Change	n/a	Merrill Lynch	xxx-x5U55	Oct-05	Dec-07
Bernard L Madoff Inv Secs / Bernard L Madoff Invest Secur	No Change	n/a	Merrill Lynch	xxx-x5U55	Jul-08	Nov-08
Bernard L. Madoff	No Change	n/a	Morgan Stanley	xxx xx0719	Dec-99	Feb-09
Bernard L. Madoff Investment Secs	No Change	n/a	Paribas	xxx-xxxxxx-xxx-xx21-01	Nov-98	Apr-00

EXHIBIT 3

List of Known BLMIS/Bernard L. Madoff Bank and Brokerage Accounts

Name on Account Statement - 1	Name on Account Statement - 2	Date of Name Change	Banking / Financial Institution ^[1]	Account Number	Earliest Available Statement	Latest Available Statement
Bernard L Madoff Inv Sec LLC	<i>No Change</i>	<i>n/a</i>	Raymond James	xxxx3532	Nov-08	Dec-08
Bernard L Madoff Investment Securities	<i>No Change</i>	<i>n/a</i>	UBS Financial Services	x xx x0733	Dec-06	Nov-08
Bernard L Madoff Securities LLC	<i>No Change</i>	<i>n/a</i>	UBS Financial Services	xx xxx18 CG	Jan-05	Nov-08
Bernard L Madoff Investment Securities	<i>No Change</i>	<i>n/a</i>	Wachovia Capital Markets	xxxx4607	Jan-08	Nov-08
Bernard L Madoff Investment Securities	<i>No Change</i>	<i>n/a</i>	Wall St Access	xxx-xx1975	Apr-07	Dec-08
Bernard L Madoff Investment Securities LLC	<i>No Change</i>	<i>n/a</i>	Wall St Access	xxx-xx6906	Jun-07	Nov-07

^[1] The names in parentheses represent the financial advisor or broker-dealer associated with the listed account.

EXHIBIT 7

EXHIBIT 7

List of All Cash Transactions in the Mann Accounts

Reconciliation Results ^(d)									
BLMIS CM ID ⁽¹⁾	BLMIS Account Number	BLMIS Account Name	Transaction Date ⁽²⁾	Amount ⁽³⁾	Transaction Type ⁽²⁾	Transaction Description ⁽²⁾	BLMIS Bank Records ⁽³⁾	BLMIS Customer Files	Documents Received by the Trustee
62955	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	1/2/1996	1,500,000	JRNL	CHECK	n/a	Yes	n/a
166641	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	1/8/1996	877,311	JRNL	CHECK WIRE	n/a	n/a	Yes
44886	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	1/12/1996	2,465	CA	CHECK WIRE	n/a	n/a	Yes
280117	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/17/1996	1,000,000	CA	CHECK	n/a	n/a	n/a
204698	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/31/1997	1,500,000	CA	CHECK	n/a	n/a	n/a
271794	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/22/1998	250,000	CA	CHECK	Yes	n/a	n/a
82591	ICM579	BAM LP	3/26/1999	495,000	JRNL	CHECK WIRE	Yes	Yes	n/a
102840	ICM579	BAM LP	3/26/1999	495,000	JRNL	CHECK WIRE	Yes	Yes	n/a
82583	ICM579	BAM LP	3/26/1999	10,000	JRNL	CHECK WIRE	Yes	Yes	n/a
252784	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/23/1999	1,000,000	CA	CHECK	Yes	n/a	n/a
257390	ICM579	BAM LP	4/25/2000	(52,000)	CW	CHECK	Yes	Yes	n/a
285195	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	5/24/2000	2,000,000	CA	CHECK	Yes	n/a	n/a
270602	ICM579	BAM LP	10/2/2000	200,000	CA	CHECK WIRE	Yes	n/a	n/a
258887	ICM579	BAM LP	10/3/2000	200,000	CA	CHECK WIRE	Yes	n/a	n/a
69016	ICM579	BAM LP	10/12/2000	(43,000)	CW	CHECK	Yes	Yes	n/a
208835	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	11/7/2000	(7,500,000)	CW	CHECK WIRE	Yes	Yes	n/a
215209	ICM579	BAM LP	11/7/2000	(750,000)	CW	CHECK WIRE	Yes	Yes	n/a
282405	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/18/2000	6,000,000	CA	CHECK WIRE	Yes	n/a	n/a
287345	ICM579	BAM LP	12/19/2000	752,809	CA	CHECK WIRE	Yes	n/a	n/a
287352	ICM579	BAM LP	12/20/2000	2,076	CA	CHECK WIRE	Yes	n/a	n/a
148709	ICM579	BAM LP	1/16/2001	122	CA	CHECK WIRE	Yes	n/a	n/a
278900	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/21/2001	100,000	CA	CHECK	Yes	n/a	n/a
238039	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Yes	n/a	n/a
307819	ICM579	BAM LP	12/21/2001	60,000	CA	CHECK	Yes	n/a	n/a
191336	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Yes	n/a	n/a
300133	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Yes	n/a	n/a
200534	ICM579	BAM LP	12/21/2001	60,000	CA	CHECK	Yes	n/a	n/a
300137	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Yes	n/a	n/a
7	ICM579	BAM LP	4/23/2002	(70,000)	CW	CHECK	Yes	Yes	n/a
238594	ICM579	BAM LP	6/25/2002	(15,000)	CW	CHECK	Yes	Yes	n/a
212394	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Yes	Yes	n/a
158294	ICM579	BAM LP	12/12/2002	60,000	CA	CHECK	Yes	Yes	n/a
212365	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Yes	Yes	n/a
212382	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Yes	Yes	n/a
247480	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Yes	Yes	n/a

EXHIBIT 7

List of All Cash Transactions in the Mann Accounts

Reconciliation Results ⁽⁴⁾									
BLMIS CM ID ⁽¹⁾	BLMIS Account Number	BLMIS Account Name	Transaction Date ⁽²⁾	Amount ⁽²⁾	Transaction Type ⁽²⁾	Transaction Description ⁽²⁾	BLMIS Bank Records ⁽³⁾	BLMIS Customer Files	Documents Received by the Trustee
233067	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	4/16/2003	(400,000)	CW	CHECK	Yes	Yes ⁽⁵⁾	n/a
175876	ICM579	BAM LP	4/16/2003	(70,000)	CW	CHECK	Yes	Yes	n/a
251531	ICM579	BAM LP	1/6/2004	(100,000)	CW	CHECK	Yes	Yes	n/a
53756	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	2/23/2004	(4,000,000)	CW	CHECK WIRE	Yes	Yes	n/a
142380	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/16/2004	(2,000,000)	CW	CHECK	Yes	Yes	n/a
214672	ICM579	BAM LP	3/2/2005	(275,000)	CW	CHECK	Yes	Yes	n/a
84322	ICM579	BAM LP	4/8/2005	(153,000)	CW	CHECK	Yes	Yes	n/a
212905	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	11/25/2005	(3,613,741)	CW	CHECK	Yes	Yes	Yes
306493	ICM579	BAM LP	12/8/2005	(1,400,000)	CW	CHECK	Yes	Yes	n/a
128107	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/15/2005	(4,000,000)	CW	CHECK WIRE	Yes	Yes	n/a
307257	ICM579	BAM LP	1/5/2006	(60,000)	CW	CHECK	Yes	Yes	n/a
146907	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	1/17/2006	(8,199)	CW	CHECK	Yes	Yes	Yes
79446	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	3/20/2006	(500,000)	CW	CHECK	Yes	Yes	n/a
262450	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	1/5/2007	1,500,000	CA	CHECK WIRE	Yes	n/a	n/a
256328	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	3/7/2007	(250,000)	CW	CHECK	Yes	Yes	n/a
113979	ICM579	BAM LP	4/17/2007	(88,000)	CW	CHECK	Yes	Yes	n/a
225484	ICM579	BAM LP	7/25/2007	(300,000)	CW	CHECK	Yes	Yes	n/a
305904	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	10/24/2007	(2,000,000)	CW	CHECK	Yes	Yes	n/a
93085	ICM579	BAM LP	10/24/2007	(50,000)	CW	CHECK	Yes	Yes	n/a
80649	ICM579	BAM LP	1/23/2008	(15,000)	CW	CHECK	Yes	Yes	n/a
302899	ICM579	BAM LP	4/23/2008	(110,000)	CW	CHECK	Yes	Yes	n/a

⁽¹⁾ CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

⁽²⁾ The information contained in these columns was obtained from the BLMIS customer statements.

⁽³⁾ Further detail regarding my reconciliation to available BLMIS bank records is set forth in **Exhibit 10**.

⁽⁴⁾ The "n/a" designation indicates where records could not be located, were not produced to the Trustee, and/or are otherwise unavailable.

⁽⁵⁾ The referenced document was included in the BLMIS customer file for one of the other Mann Accounts - the BLMIS account held by defendant BAM LP (1CM579).

EXHIBIT 8

10/23/2007 11:56

5164874556

THE MANNSTTTTTTTTTT

PAGE 01

TO: JONI CLIP 10/22/07
FROM: MICHAEL MANN
RE: MICHAEL MANN + MENTEL MANN
1 - CM 763 - 3 - 0

Joni,

PLEASE SEND ME A
CHECK FOR 2,000,000.

THANK YOU -

David C
526 EAST SHORE RD.
GREAT NECK, N.Y.
11029

516-946-1700

Smil

S- 10/24 

AMF00256515

EXHIBIT 9

EXHIBIT 9

Results of Receiving Bank Analysis - The Mann Accounts (*During the Six Year Period*)^[1]

Banking Institution	Account Number	Account Holder	Total Amount Traced per Available Bank Records
Deutsche Bank	xx4798	Michael Mann	8,000,000
Deutsche Bank	xxxx7358	Michael Mann and/or Meryl Mann	5,150,000
Deutsche Bank	xxxxx888-9	BAM LP	2,621,000

Cash Withdrawals from the Mann Accounts traced to the Mann Defendants **\$15,771,000 81%**

Wells Fargo	Unknown	NTC ^[2]	3,621,940
-------------	---------	--------------------	-----------

Cash Withdrawals from the Mann NTC Account traced to NTC^[3] **\$3,621,940 19%**

Total Cash Withdrawals from the Mann Accounts in the Six Year Period **\$19,392,940**

^[1] Further detail regarding my tracing analysis is set forth in **Exhibit 10**.

^[2] The cancelled checks written from BLMIS did not contain the name of an account holder for the bank account in receipt of funds from BLMIS. However, it appears that NTC or NTC related entities held bank accounts at Wells Fargo. *See* 10-04622_WFB_0000035. Based on this, and based on my analysis of the flow of funds from BLMIS, as described further in my report, it is reasonable to assume that the holders of the accounts identified through my Receiving Bank analysis are NTC or NTC related entities. I understand that the Trustee has not received the relevant bank records related to bank accounts held by NTC or NTC related entities.

^[3] As discussed further in **Section VIII** of my expert report, based on my analysis of available information, the total cash withdrawals from the Mann NTC Account during the Six Year Period flowed from BLMIS to NTC, and then to Scudder Trust Company for an IRA held for defendant Michael Mann.

EXHIBIT 10

EXHIBIT 10

Reconciliation and Tracing Results - The Mann Accounts

BLMIS Bank Account Data														
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ⁽¹⁾	Amount ⁽¹⁾	Trans Type ⁽¹⁾	Transaction Description ⁽¹⁾	Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	BLMIS Bank Account ⁽²⁾	Check Number	Check Bates Reference(s)	703 ID ⁽²⁾	Multiple ID ⁽²⁾
62955	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	1/2/1996	1,500,000	JRNL	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
166641	ICM367	NTC & CO., FBO MICHAEL MANN (s4394)	1/8/1996	877,311	JRNL	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable				
44886	ICM367	NTC & CO., FBO MICHAEL MANN (s4394)	1/12/1996	2,465	CA	CHECK WIRE	Deposit	Wire	n/a - records unavailable	n/a - records unavailable				
280117	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/17/1996	1,000,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
204698	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/31/1997	1,500,000	CA	CHECK	Deposit	Check	n/a - records unavailable	n/a - records unavailable				
271794	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/22/1998	250,000	CA	CHECK	Deposit	Check	Yes	703 Account			250	171
82591	ICM579	BAM LP	3/26/1999	495,000	JRNL	CHECK WIRE	Deposit	Wire	Yes	703 Account			1365	
102840	ICM579	BAM LP	3/26/1999	495,000	JRNL	CHECK WIRE	Deposit	Wire	Yes	703 Account			1364	
82583	ICM579	BAM LP	3/26/1999	10,000	JRNL	CHECK WIRE	Deposit	Wire	Yes	703 Account			1361	
252784	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/23/1999	1,000,000	CA	CHECK	Deposit	Check	Yes	703 Account			4577	2879
257390	ICM579	BAM LP	4/25/2000	(52,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	108009	MADWAA00048606-07		
285195	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	5/24/2000	2,000,000	CA	CHECK	Deposit	Check	Yes	703 Account			6642	4060
270662	ICM579	BAM LP	10/2/2000	200,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			8230	
258887	ICM579	BAM LP	10/3/2000	200,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			8229	
69016	ICM579	BAM LP	10/12/2000	(43,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	112454	MADWAA00242399-400		
208835	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	11/7/2000	(7,500,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			8752	
215209	ICM579	BAM LP	11/7/2000	(750,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			8750	
282405	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/18/2000	6,000,000	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			9278	
287345	ICM579	BAM LP	12/19/2000	752,809	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			9303	
287352	ICM579	BAM LP	12/20/2000	2,076	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			9300	
148709	ICM579	BAM LP	1/16/2001	122	CA	CHECK WIRE	Deposit	Wire	Yes	703 Account			9759	
278900	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/21/2001	100,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7442
238039	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7440
307819	ICM579	BAM LP	12/21/2001	60,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7445
191336	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7438
300133	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7443
200534	ICM579	BAM LP	12/21/2001	60,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7439
300137	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			14585	7444
7	ICM579	BAM LP	4/23/2002	(70,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	134545	JPMSAF0004164 MADWAA00064596-97		
238594	ICM579	BAM LP	6/25/2002	(15,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	135564	JPMSAF0005242 MADWAA00110010-11		
212394	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			19892	9713
158294	ICM579	BAM LP	12/12/2002	60,000	CA	CHECK	Deposit	Check	Yes	703 Account			19892	9710
212365	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			19892	9711
212382	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			19892	9712
247480	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	Deposit	Check	Yes	703 Account			19892	9714
233067	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	4/16/2003	(400,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	144070	JPMSAF0013965 MADWAA00306470-71		
175876	ICM579	BAM LP	4/16/2003	(70,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	144073	JPMSAF0013968 MADWAA00306476-77		
251531	ICM579	BAM LP	1/6/2004	(100,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	150740	JPMSAF0019901-02 MADWAA00235780-81		
53756	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	2/23/2004	(4,000,000)	CW	CHECK WIRE	Withdrawal	Wire	Yes	703 Account			26532	
142380	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/16/2004	(2,000,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	159652	JPMSAF0029657 MADWAA00333863-64		
214672	ICM579	BAM LP	3/2/2005	(275,000)	CW	CHECK	Withdrawal	Check	Yes	509 Account	161888	JPMSAF0032193 MADWAA00159427-28		

EXHIBIT 10

Reconciliation and Tracing Results - The Mann Accounts

BLMIS Bank Account Data				BLMIS Bank Account Data			
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ⁽¹⁾	Amount ⁽¹⁾	Trans Type ⁽¹⁾	Transaction Description ⁽¹⁾	Multiple ID ⁽²⁾
84322	ICM579	BAM LP	4/8/2005	(153,000)	CW	CHECK	
212905	ICM567	NTC & CO. FBO MICHAEL MANN (x4394)	11/25/2005	(3,613,741)	CW	CHECK	
306493	ICM579	BAM LP	12/8/2005	(1,400,000)	CW	CHECK	
128107	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/15/2005	(4,000,000)	CW	CHECK WIRE	
307257	ICM579	BAM LP	1/5/2006	(60,000)	CW	CHECK	
146907	ICM367	NTC & CO. FBO MICHAEL MANN (x4394)	1/17/2006	(8,199)	CW	CHECK	
79446	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	3/20/2006	(500,000)	CW	CHECK	
262450	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	1/5/2007	1,500,000	CA	CHECK WIRE	
256328	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	3/7/2007	(250,000)	CW	CHECK	
113979	ICM579	BAM LP	4/17/2007	(88,000)	CW	CHECK	
225484	ICM579	BAM LP	7/25/2007	(300,000)	CW	CHECK	
305904	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	10/24/2007	(2,000,000)	CW	CHECK	
93085	ICM579	BAM LP	10/24/2007	(50,000)	CW	CHECK	
80649	ICM579	BAM LP	1/23/2008	(15,000)	CW	CHECK	
302899	ICM579	BAM LP	4/23/2008	(110,000)	CW	CHECK	

Deposit or Withdrawal	Check Or Wire	Reconciled to BLMIS Bank Records	Check Number	Check Dates Reference(s)	703 ID ⁽²⁾	Multiple ID ⁽²⁾
Withdrawal	Check	Yes	163614	JPMISAF0033999 MADWAA00165503-04		
Withdrawal	Check	Yes	169389	JPMISAF0040119 MADWAA0055553-34		
Withdrawal	Check	Yes	169666	JPMISAF0040437 MADWAA00564392-93		
Withdrawal	Wire	Yes			35856	
Withdrawal	Check	Yes	170834	JPMISAF0041744 MADWAA00361956-57		
Withdrawal	Check	Yes	171504	JPMISAF0042497		
Withdrawal	Check	Yes	172532	JPMISAF0043602 MADWAA00367011-12		
Deposit	Wire	Yes			40811	
Withdrawal	Check	Yes	182930	JPMISAF0054281 MADWAA00203642-43		
Withdrawal	Check	Yes	184969	JPMISAF0056254 MADWAA00267722-23		
Withdrawal	Check	Yes	187816	JPMISAF0058939 MADWAA00279600-01		
Withdrawal	Check	Yes	190493	JPMISAF0061485 MADWAA00266152-53		
Withdrawal	Check	Yes	190497	JPMISAF0061489 MADWAA00266160-61		
Withdrawal	Check	Yes	193435	JPMISAF0064380 MADWAA00290613-14		
Withdrawal	Check	Yes	196128	JPMISAF0066967 MADWAA00298075-76		

⁽¹⁾ The information contained in these columns was obtained from the BLMIS customer statements.

⁽²⁾ The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4 and 5**, respectively.

⁽³⁾ For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File and/or the 703 Account bank statements. For withdrawals via checks, the banking institution, bank account number and bank account holder are based on information contained on the back of the cancelled check, including the endorser of the check.

⁽⁴⁾ A deposit slip for this transaction was not available in the records produced to the Trustee related to this bank account. I have assumed that the BLMIS cash withdrawal of \$500,000 on 3/20/2006 is included in the larger deposited amount of \$505,725 on 3/22/2006.

⁽⁵⁾ A deposit slip for this transaction was not available in the records produced to the Trustee related to this bank account. I have assumed that the BLMIS cash withdrawal of \$250,000 on 3/7/2007 is included in the larger deposited amount of \$275,484 on 3/13/2007.

⁽⁶⁾ A deposit slip for this transaction was not available in the records produced to the Trustee related to this bank account. I have assumed that the BLMIS cash withdrawal of \$2,000,000 on 10/24/2007 is included in the larger deposited amount of \$2,015,770 on 10/29/2007.

EXHIBIT 10

Reconciliation and Tracing Results - The Mann Accounts

Cash Withdrawals Tracing Results - per BLMIS Bank Records										Tracing Results - per Defendants' Bank Records				
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ⁽¹⁾	Amount ⁽¹⁾	Trans Type ⁽¹⁾	Transaction Description ⁽¹⁾	Banking Institution ⁽³⁾	Bank Account Number ⁽³⁾	Potential Bank Account Holder(s) ⁽³⁾	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference
62955	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	1/2/1996	1,500,000	JRNL	CHECK	n/a - deposit			n/a - deposit				
166641	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	1/8/1996	877,311	JRNL	CHECK WIRE	n/a - deposit			n/a - deposit				
44886	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	1/12/1996	2,465	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
280117	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/17/1996	1,000,000	CA	CHECK	n/a - deposit			n/a - deposit				
204698	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/31/1997	1,500,000	CA	CHECK	n/a - deposit			n/a - deposit				
271794	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/22/1998	250,000	CA	CHECK	n/a - deposit			n/a - deposit				
82591	ICM579	BAM LP	3/26/1999	495,000	JRNL	CHECK WIRE	n/a - deposit			n/a - deposit				
102840	ICM579	BAM LP	3/26/1999	495,000	JRNL	CHECK WIRE	n/a - deposit			n/a - deposit				
82583	ICM579	BAM LP	3/26/1999	10,000	JRNL	CHECK WIRE	n/a - deposit			n/a - deposit				
252784	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/23/1999	1,000,000	CA	CHECK	n/a - deposit			n/a - deposit				
257390	ICM579	BAM LP	4/25/2000	(52,000)	CW	CHECK	n/a - prior to Six Year Period			n/a - prior to Six Year Period				
285195	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	5/24/2000	2,000,000	CA	CHECK	n/a - deposit			n/a - deposit				
270662	ICM579	BAM LP	10/2/2000	200,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
258887	ICM579	BAM LP	10/3/2000	200,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
69016	ICM579	BAM LP	10/12/2000	(43,000)	CW	CHECK	n/a - prior to Six Year Period			n/a - prior to Six Year Period				
208835	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	11/7/2000	(7,500,000)	CW	CHECK WIRE	n/a - prior to Six Year Period			n/a - prior to Six Year Period				
215209	ICM579	BAM LP	11/7/2000	(750,000)	CW	CHECK WIRE	n/a - prior to Six Year Period			n/a - deposit				
282405	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/18/2000	6,000,000	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
287345	ICM579	BAM LP	12/19/2000	752,809	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
287352	ICM579	BAM LP	12/20/2000	2,076	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
148709	ICM579	BAM LP	1/16/2001	122	CA	CHECK WIRE	n/a - deposit			n/a - deposit				
278900	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/21/2001	100,000	CA	CHECK	n/a - deposit			n/a - deposit				
238039	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
307819	ICM579	BAM LP	12/21/2001	60,000	CA	CHECK	n/a - deposit			n/a - deposit				
191336	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
300133	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
200534	ICM579	BAM LP	12/21/2001	60,000	CA	CHECK	n/a - deposit			n/a - deposit				
300137	ICM579	BAM LP	12/21/2001	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
7	ICM579	BAM LP	4/23/2002	(70,000)	CW	CHECK	n/a - prior to Six Year Period			n/a - prior to Six Year Period				
238594	ICM579	BAM LP	6/25/2002	(15,000)	CW	CHECK	n/a - prior to Six Year Period			n/a - prior to Six Year Period				
212394	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
158294	ICM579	BAM LP	12/12/2002	60,000	CA	CHECK	n/a - deposit			n/a - deposit				
212365	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
212382	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
247480	ICM579	BAM LP	12/12/2002	10,000	CA	CHECK	n/a - deposit			n/a - deposit				
233067	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	4/16/2003	(400,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx7358	For Deposit Only (Check Payee: Michael Mann and Meryl Mann JT WROS)	n/a - records unavailable				
175876	ICM579	BAM LP	4/16/2003	(70,000)	CW	CHECK	Deutsche Bank Trust Company Americas	Unknown	For Deposit Only (Check Payee: BAM LP)	4/22/2003	70,000	xxxxx888-9	BAM LP	DBTCA_2_000056
251531	ICM579	BAM LP	1/6/2004	(100,000)	CW	CHECK	Deutsche Bank Trust Company Americas	Unknown	For Deposit Only (Check Payee: BAM LP)	1/13/2004	100,000	xxxxx888-9	BAM LP	DBTCA_2_000058
53756	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	2/23/2004	(4,000,000)	CW	CHECK WIRE	Deutsche Bank Trust Company Americas	xx4798	Michael Mann	2/23/2004	4,000,000	xx4798	Michael Mann	DBTCA_2_001760
142380	ICM363	MICHAEL MANN AND MERYL MANN /T/ WROS	12/16/2004	(2,000,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx7358	Michael Mann / Meryl Mann	n/a - records unavailable				
214672	ICM579	BAM LP	3/2/2005	(275,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	3/4/2005	275,000	xxxxx888-9	BAM LP	DBTCA_2_000060

EXHIBIT 10

Reconciliation and Tracing Results - The Mann Accounts

Cash Withdrawals Tracing Results - per BLMIS Bank Records							Tracing Results - per Defendants' Bank Records								
CM ID	BLMIS Account Number	BLMIS Account Name	Transaction Date ⁽¹⁾	Amount ⁽¹⁾	Trans Type ⁽¹⁾	Transaction Description ⁽¹⁾	Banking Institution ⁽³⁾	Bank Account Number ⁽³⁾	Potential Bank Account Holder(s) ⁽³⁾	Bank Statement Transaction Date	Bank Statement Amount	Bank Account Number	Bank Account Holder	Bank Statement Bates Reference	
84322	ICM579	BAM LP	4/8/2005	(153,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	4/13/2005	153,000	xxxxx888-9	BAM LP	DBTCA_2_000060	
212905	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	11/25/2005	(3,613,741)	CW	CHECK	Wells Fargo	Unknown	Unknown	n/a - records unavailable					
306493	ICM579	BAM LP	12/8/2005	(1,400,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	12/13/2005	1,400,000	xxxxx888-9	BAM LP	DBTCA_2_000060	
128107	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	12/15/2005	(4,000,000)	CW	CHECK WIRE	Deutsche Bank Trust Company Americas	xx4798	Michael Mann	12/15/2005	4,000,000	xx4798	Michael Mann	10-04390_SS_0000150 at 1303-06 DBTCA_2_001531	
307257	ICM579	BAM LP	1/5/2006	(60,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	1/10/2006	60,000	xxxxx888-9	BAM LP	DBTCA_2_000062	
146907	ICM367	NTC & CO., FBO MICHAEL MANN (x4394)	1/17/2006	(8,199)	CW	CHECK	Wells Fargo	Unknown	Unknown	n/a - records unavailable					
79446	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	3/20/2006	(500,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx7358	For Deposit Only (Check Payee: Michael Mann and Meryl Mann J/T WROS)	3/22/2006	505,725	xxxx7358 ⁽⁴⁾	Michael Mann &/or Meryl Mann	DBTCA_2_000267	
262450	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	1/5/2007	1,500,000	CA	CHECK WIRE	n/a - deposit								
256328	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	3/7/2007	(250,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx7358	For Deposit Only (Check Payee: Michael Mann and Meryl Mann J/T WROS)	3/13/2007	275,484	xxxx7358 ⁽⁵⁾	Michael Mann &/or Meryl Mann	DBTCA_2_000208	
113979	ICM579	BAM LP	4/17/2007	(88,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	n/a - records unavailable					
225484	ICM579	BAM LP	7/25/2007	(300,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	7/31/2007	300,000	xxxxx888-9	BAM LP	DBTCA_2_000064	
305904	ICM363	MICHAEL MANN AND MERYL MANN J/T WROS	10/24/2007	(2,000,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx7358	For Deposit Only (Check Payee: Michael Mann and Meryl Mann J/T WROS)	10/29/2007	2,015,770	xxxx7358 ⁽⁶⁾	Michael Mann &/or Meryl Mann	DBTCA_2_000229	
93085	ICM579	BAM LP	10/24/2007	(50,000)	CW	CHECK	Deutsche Bank Trust Company Americas	Unknown	For Deposit Only (Check Payee: BAM LP)	10/29/2007	50,000	xxxxx888-9	BAM LP	DBTCA_2_000064	
80649	ICM579	BAM LP	1/23/2008	(15,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	1/28/2008	15,000	xxxxx888-9	BAM LP	DBTCA_2_000066-67	
302899	ICM579	BAM LP	4/23/2008	(110,000)	CW	CHECK	Deutsche Bank Trust Company Americas	xxxx9888	For Deposit Only (Check Payee: BAM LP)	4/29/2008	110,000	xxxxx888-9	BAM LP	DBTCA_2_000066-67	

⁽¹⁾ The information contained in these columns was obtained from the BLMIS customer statements.

⁽²⁾ The results of our analysis of the activity in the 703 Account and the 509 Account are set forth in Excel spreadsheets titled "JPMC 703 Account Activity - December 1998 to December 2008" and "JPMC 509 Account Analysis - December 1998 to December 2008", which are attached as **Exhibits 4 and 5**, respectively.

⁽³⁾ For withdrawals via wire transfers, the banking institution, the bank account number and the bank account holder are based on information contained in the JPMC Wire File and/or the 703 Account bank statements. For withdrawals via checks, the banking institution, bank account number and bank account holder are based on information contained on the back of the cancelled check, including the endorser of the check.

⁽⁴⁾ A deposit slip for this transaction was not available in the records produced to the Trustee related to this bank account. I have assumed that the BLMIS cash withdrawal of \$500,000 on 3/20/2006 is included in the larger deposited amount of \$505,725 on 3/22/2006.

⁽⁵⁾ A deposit slip for this transaction was not available in the records produced to the Trustee related to this bank account. I have assumed that the BLMIS cash withdrawal of \$250,000 on 3/7/2007 is included in the larger deposited amount of \$275,484 on 3/13/2007.

⁽⁶⁾ A deposit slip for this transaction was not available in the records produced to the Trustee related to this bank account. I have assumed that the BLMIS cash withdrawal of \$2,000,000 on 10/24/2007 is included in the larger deposited amount of \$2,015,770 on 10/29/2007.